

Company Number: 764676

SELLER SPHERE LIMITED

**Unaudited Abridged Financial Statements
for the period ended 31st March 2025**

**SELLER SPHERE LIMITED
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SELLER SPHERE LIMITED
STATEMENT OF FINANCIAL POSITION
as at 31st March 2025

	Notes	2025 €
Fixed Assets		
Tangible assets		-
Current Assets		-
Debtors		
Cash at bank and in hand	5	100
Creditors: Amounts falling due within one year		-
Net Current Assets	6	100
Total Assets less Current Liabilities		100
Capital and Reserves		100
Called up share capital presented as equity Profit and Loss Account		100
Shareholders' Surplus	7	-
		100

We as Directors of SELLER SPHERE LIMITED state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 17th October 2025 and signed on behalf of :

CIARAN MOORE

Director

SELLER SPHERE LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

as at 31st March 2025

continued

1. GENERAL INFORMATION

SELLER SPHERE LIMITED is a company limited by shares with CRO registration number is 764676. 12 Templemoyle, Poundtown, Greencastle, DONEGAL, Ireland is the registered office. The principal activity of the company is Retail Sale Via Mail Order Houses Or Via Internet. The financial statements have been presented in Euro (€), which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the period ended 31st March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. GOING CONCERN

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going-concern basis in preparing its financial statements.

4. EMPLOYEES

The average monthly number of employees, including directors, during the year was as follows:

	2025 Number
Directors	1

5. DEBTORS

	2025 €
Cash at bank and cash in hand	100

SELLER SPHERE LIMITED
NOTES TO THE ABRIDGED FINANCIAL
STATEMENTS

as at 31st March 2025

6. CREDITORS

continued

	2025
	€
Amounts falling due within one year	
Other creditors	-

	-
	=====

7. PROFIT AND LOSS ACCOUNT

Profit/(Loss) for the year	2025
	€
At 31st March 2025	-
	-

	-
	=====

8. CAPITAL COMMITMENTS

The company had no material capital commitments at the period ending 31st March 2025.

9. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year end.

10. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 17th October 2025.